

IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE FOURTH DAY OF OCTOBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and

THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 17729 of 2004

Between:

M/s. Priyadarshini Cements Limited, Ramapuram, Nalgonda district rep by Advisor-
Corporate Affairs, Mr. G. Ramachandran

..... PETITIONER

AND

1 The Assistant Commissioner (CT)(LTU) Nalgonda Division,

Nalgonda

2 The Appellate Deputy Commissioner (CT) Hyderabad Rural

Division, Hyderabad

3 The Additional Commissioner (CT) Legal Andhra Pradesh,

Nampally Hyderabad

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Certiorari or any other appropriate Writ order or direction quashing the order of the 3rd Respondent in CCT's Ref. NO. LIII(3) 1647/2004 dated 17-9-2004 refusing to grant stay of collection of the disputed interest of Rs. 39,88,983/- for the assessment year 2002-03 as arbitrary and unjustified and consequently restrain the 1st Respondent from taking any coercive steps for recovery of disputed interest pending disposal of the appeal before the 2nd respondent

Counsel for the Petitioner:MR.S.DWARAKANATH

Counsel for the Respondents : GP FOR COMMERCIAL TAXES

The Court made the following

O R D E R (Per the Hon'ble Sri Justice Bilal Nazki)

Heard learned Counsel for the parties. With their consent, the Writ Petition is disposed of at this stage.

The controversy is that pending appeal, application for stay was dismissed by the competent authority. We have gone through the record and heard learned Counsel for the parties. We feel that the interest of justice would have been met if stay was granted pending appeal, subject to deposit of 25 per cent of the disputed interest. Therefore, we set aside the order of the authority and direct that 25 per cent of the disputed interest shall be paid by the petitioner, within a period of six weeks. For six weeks, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within six weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal.

Writ Petition is disposed of accordingly. No costs.

(BILAL NAZKI, J)

4th October, 2004.

(S.ANANDA REDDY, J)

vrn

To

1 The Assistant Commissioner (CT)(LTU) Nalgonda Division,

Nalgonda

2 The Appellate Deputy Commissioner (CT) Hyderabad Rural

Division, Hyderabad

3 The Additional Commissioner (CT) Legal Andhra Pradesh,

Nampally Hyderabad

4 Two C.Cs to the Government Pleader for Commercial Taxes,

High Court of A.P., Hyderabad (OUT)

5 Two C.D copies